

# QUALIFYING FOR A CALIFORNIA CPA LICENSE

## HOW TO QUALIFY FOR A CPA LICENSE



### Exam

Pass the CPA Exam



### Education

Complete the Required Education



### Experience

Obtain Accounting Experience



### Ethics

Pass the California Professional Ethics Exam

### ADDITIONAL EDUCATION REQUIREMENTS

In addition to the CPA Exam requirements of a bachelor's degree and 24 units in each accounting and business-related subjects, you will need:

10

Ethics Study



7

Semester Units

+

3

Semester Units

(4 quarter units)

In auditing, fraud, accounting ethics, or accountants' professional responsibilities

20

Accounting Study



6

Semester Units of accounting subjects

+

14

Semester Units of business-related subjects

150

Total Semester Units

### EXPERIENCE REQUIREMENTS

12

Months of experience obtained through employment in public or non-public accounting

- ✓ Obtained under the supervision of an individual holding an active CPA license
- ✓ Completed in accordance with the applicable professional standards

#### Attest Engagements:

To be issued a license with the ability to sign reports on attest engagements, you must also demonstrate completion of a minimum of 500 hours in attest experience.

Experience in academia can be considered qualifying toward general accounting experience if specific requirements are met and the course(s) are in an accounting subject listed in CBA Regulations.

# APPLYING FOR A CALIFORNIA CPA LICENSE

## HOW TO APPLY FOR A CPA LICENSE



Visit the CBA website at  
<https://www.dca.ca.gov/cba/applicants/cpaapp.pdf>



Fill out the application



Gather all required documentation



Mail the application and required documentation along with the processing fee

1



**CPA LICENSE APPLICATION RECEIVED**  
*Payment and application are processed*

*Be sure to complete and provide all required documentation. Mail the application with the processing fee.*

2



**REQUIREMENTS ARE REVIEWED**  
*Passage of the CPA Exam*  
*Education*  
*One year of General Accounting Experience*  
*California Professional Ethics Exam*  
*State/Federal Fingerprint Clearance*

*Education Requirements include:*  
*Bachelor's Degree*  
*150 semester units*  
*24 units Accounting Subjects*  
*24 units Business-Related Subjects*  
*20 units Accounting Study*  
*10 units Ethics Study*

3



**CPA LICENSE APPROVED**  
*License issued upon payment of initial license fee*

*If the application is deficient, additional documentation may need to be submitted.*